



Oregon

Department of Administrative Services Shared Service Fund Payments Senate Finance & Revenue Committee

Presented by: Sarah Miller, Deputy COO

February 6, 2013



DAS' Role #1: Determining Payment Due

- Determine the annual amount of personal income tax attributable to each eligible project
- Transfer 50% of the annual amount for all eligible projects to the Shared Services Fund
- DAS Temporary Rules: OAR125-180-0200 to 125-180-0600



Calculation Process

Employer reports to
Business Oregon
(BizOR)



BizOR provides DAS
with report of jobs
and wages paid for
each eligible project



OEA verifies jobs
reported by company
against Employment
Department data



OEA determines 50%
total and submits to
DAS Financial
Services to begin
payment transfer



OEA calculates
personal income tax
from reported jobs



DAS' Role #2: Making Payment & Reporting

- Annually distribute to taxing districts the moneys from the Shared Services Fund
 - In proportion to the amount transferred into the fund for each eligible project
 - Consistent with the distribution of the Community Services Fee
- Furnish Business Oregon with information on recipients as requested by the commission



Payment Process

County completes Fund Transfer Request for each eligible project and submits by April 1



DAS Financial Services initiates transfer into Shared Service Fund



DAS Financial Services transfers funds to county in total for amount due for eligible project



DAS Financial Services compiles report of payments to BizOR for reporting by their commission



County distributes to local taxing districts amount due in proportion to the SIP CSF



Process Questions

- Authority question – Enrolled bill was silent on the source of funds to be transferred by DAS; work around done for past-due payments
- Limitation question – DAS sought approval from December Emergency Board for amount of payments due; may need to be addressed in future budgets



Questions

- Personal Income Tax Estimation:
Mark McMullen, State Economist
503-378-3455
- Process Implementation:
Sarah Miller, Deputy COO
503-378-4336